

**DAYBREAK AT ISSAQUAH RIDGE OA**  
**CASH FLOW STATEMENT**  
**For the Period April 01, 2015 to April 30, 2015**

OPERATING ACCOUNT - FOUNDATION BANK

BEGINNING BALANCE		\$9,304.56
Homeowner Assessments	16,870.95	
Prepaid Assessments	4,868.61	
Earthworks Refund	1,861.50	
Late Fee	25.00	
Delinquent Letter Fee	23.50	
	<u>23,649.56</u>	
	Total Receipts	
Operating Expenses Paid	(20,633.80)	
Transfer to Maintenance Reserve	0.00	
Bank Charges	0.00	
	<u>(20,633.80)</u>	
	Total Disbursements	
ENDING BALANCE		<u><u>\$12,320.32</u></u>

MAINTENANCE RESERVE - FOUNDATION BANK

BEGINNING BALANCE		\$172,411.45
Transferred from Operating Interest	0.00	
	50.96	
	<u>50.96</u>	
	Total Receipts	
Invoices Paid:		
None	0.00	
	<u>0.00</u>	
	Total Disbursements	
ENDING BALANCE		<u><u>\$172,462.41</u></u>

**Balance Sheet**  
As of April 30, 2015

**ASSETS**

**Current Assets**

**Operating Accounts**

Cash - Checking	12,290.32
Assessments Receivable	24,474.38
Prepaid Insurance	6,041.36

**Total Operating Accounts**

42,806.06

**Reserve Accounts**

Maintenance Reserve	172,462.41
A/R due from Operations	33,035.81

**Total Reserve Accounts**

205,498.22

**Total Assets**

248,304.28

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	11,035.53
Accounts Payable	33,035.81

**Total Operating Liabilities**

44,071.34

**Reserve Liabilities**

Accrued Expenses - RR	427.67
-----------------------	--------

**Total Reserve Liabilities**

427.67

**Homeowner Equity**

Excess of Rev over Exp	(30,436.87)
Retained Earnings	234,242.14

**Total Homeowner Equity**

203,805.27

**Total Liability & Homeowners Equity**

248,304.28

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending April 30, 2015

ACCOUNTING  
DEPARTMENT

	<u>Current Budget</u>	<u>Current Actual</u>	<u>Current Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
<b>Operating Revenue</b>						
Homeowner Fees	25,433	25,433	0	101,732	101,733	1
Transfer to Reserves	(6,592)	(6,592)	0	(26,367)	(26,367)	0
Late Fees/Fines	0	200	200	0	300	300
Rule Violation	0	(200)	(200)	0	850	850
Insurance Claim Reimbursement	0	0	0	0	(6,521)	(6,521)
<b>Total Operating Revenue</b>	<b>18,841</b>	<b>18,841</b>	<b>0</b>	<b>75,365</b>	<b>69,995</b>	<b>(5,370)</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,000	0	1,000	4,000	39,156	(35,156)
Janitorial	675	739	(64)	2,700	2,957	(257)
Landscape Other	42	0	42	168	0	168
Landscape Contract	1,700	1,862	(162)	6,800	9,308	(2,508)
Window/Gutter Cleaning	250	0	250	1,000	411	589
Fire/Life/Safety Monitor.	833	735	98	3,333	2,940	393
Dryer Vent Cleaning	167	0	167	667	0	667
Pest Control	42	144	(102)	167	144	23
<b>Total Maintenance Exp.</b>	<b>4,709</b>	<b>3,480</b>	<b>1,229</b>	<b>18,835</b>	<b>54,916</b>	<b>(36,081)</b>
<b>Service/Utility Exp.</b>						
Electricity	400	349	51	1,600	1,425	175
Water	1,208	2,238	(1,030)	4,833	4,618	215
Sewer	1,167	2,287	(1,120)	4,667	4,714	(47)
Garbage	1,583	1,642	(59)	6,333	6,517	(184)
Irrigation Water	750	52	698	3,000	102	2,898
Metro Sewer	2,167	3,973	(1,806)	8,667	9,979	(1,312)
Storm Drainage	833	0	833	3,333	2,980	353
<b>Total Service/Utility Exp.</b>	<b>8,108</b>	<b>10,541</b>	<b>(2,433)</b>	<b>32,433</b>	<b>30,335</b>	<b>2,098</b>
<b>Administrative Exp.</b>						
Office Expenses	250	451	(201)	1,000	1,940	(940)
Management Fee	1,860	1,844	16	7,441	7,376	65
Legal	333	0	333	1,333	1,050	283

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending April 30, 2015

ACCOUNTING  
DEPARTMENT

	<u>Current Budget</u>	<u>Current Actual</u>	<u>Current Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Insurance Premium	3,187	3,455	(268)	12,748	13,821	(1,073)
Master Association Dues	210	0	210	840	0	840
Licenses & Permits	1	10	(9)	3	10	(7)
Audit / Tax Return	120	0	120	480	1,520	(1,040)
Reserve Study	100	0	100	400	0	400
<b>Total Administrative Exp.</b>	<b>6,061</b>	<b>5,760</b>	<b>301</b>	<b>24,245</b>	<b>25,717</b>	<b>(1,472)</b>
<b>Total Operating Expenses</b>	<b>18,878</b>	<b>19,781</b>	<b>(903)</b>	<b>75,513</b>	<b>110,968</b>	<b>(35,455)</b>
<b>Operating Gain(Loss)</b>	<b>(37)</b>	<b>(940)</b>	<b>(903)</b>	<b>(148)</b>	<b>(40,973)</b>	<b>(40,825)</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,592	6,592	0	26,367	26,367	0
Interest Income - Reserve	83	51	(32)	333	218	(115)
<b>Total Reserve Revenue</b>	<b>6,675</b>	<b>6,643</b>	<b>(32)</b>	<b>26,700</b>	<b>26,585</b>	<b>(115)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	7,500	0	7,500	30,000	16,050	13,950
<b>Total Reserve Expenses</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>	<b>30,000</b>	<b>16,050</b>	<b>13,950</b>
<b>Reserve Gain(Loss)</b>	<b>(825)</b>	<b>6,643</b>	<b>7,468</b>	<b>(3,300)</b>	<b>10,535</b>	<b>13,835</b>
<b>Total Gain(Loss)</b>	<b>(862)</b>	<b>5,703</b>	<b>6,565</b>	<b>(3,448)</b>	<b>(30,438)</b>	<b>(26,990)</b>

**Date Range : 4/1/2015 To 4/30/2015 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
002987	04/01/2015	1KMM	Kappes Miller Management	02845	20151836	04/01/2015	1,844.08	0.00	1,844.08	1,844.08
002988	04/14/2015	1ACS	Association Collection Services, LLC	02846	20150363	04/10/2015	41.00	0.00	41.00	41.00
002989	04/14/2015	1BUIM	Building Maintenance Services, Inc.	02856	1817	04/14/2015	739.13	0.00	739.13	739.13
002990	04/14/2015	1EATI	Earth Tech Industries, LLC	02847	21111136	04/10/2015	1,861.50	0.00	1,861.50	1,861.50
002991	04/14/2015	1FARG	Famers Insurance Group	02848	P & C 601052256	04/10/2015	2,247.13	0.00	2,247.13	2,247.13
002992	04/14/2015	1INNS	Innovative Systems Tech, Inc.	02849	11092	04/10/2015	735.00	0.00	735.00	735.00
002993	04/14/2015	1KMM	Kappes Miller Management	02850	20151992	04/10/2015	139.56	0.00	139.56	
				02851	20151929	04/10/2015	51.69	0.00	51.69	
				02852	20151909	04/10/2015	164.81	0.00	164.81	
<b>Total for Check Number 002993</b>							<b>356.06</b>	<b>0.00</b>	<b>356.06</b>	<b>356.06</b>
002994	04/14/2015	1PSE	Puget Sound Energy	02855	3/7-4/6 (7 inv)	04/14/2015	349.31	0.00	349.31	349.31
002995	04/14/2015	1RECC	Recology Cleanscapes	02853	1525633	04/10/2015	1,642.28	0.00	1,642.28	1,642.28
002996	04/14/2015	1WILL	Willards Pest Control	02854	130554	04/10/2015	143.99	0.00	143.99	143.99
002997	04/28/2015	1EATI	Earth Tech Industries, LLC	02862	21111264	04/28/2015	1,861.50	0.00	1,861.50	1,861.50
002998	04/28/2015	1KMM	Kappes Miller Management	02857	20152165	04/24/2015	85.81	0.00	85.81	
				02858	20152246	04/24/2015	154.63	0.00	154.63	
				02859	20152064	04/24/2015	10.00	0.00	10.00	
				02860	20152079	04/24/2015	42.11	0.00	42.11	
<b>Total for Check Number 002998</b>							<b>292.55</b>	<b>0.00</b>	<b>292.55</b>	<b>292.55</b>
002999	04/28/2015	1SAMM	Sammamish Plateau	02861	2/12-4/10 (8 inv)	04/24/2015	8,550.27	0.00	8,550.27	8,550.27
<b>Cash Account 1 Totals</b>							<b>20,663.80</b>	<b>0.00</b>	<b>20,663.80</b>	<b>20,663.80</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>20,663.80</b>	<b>0.00</b>	<b>20,663.80</b>	<b>20,663.80</b>

<u>GL Account/ Voucher</u>	<u>Vendor</u>	<u>Description</u>	<u>Invoice No.</u>	<u>Check No.</u>	<u>Amount</u>	<u>Account Total</u>
<b>1310-0000 Maintenance Reserve</b>						
02752	1DBKR - DayBreak Maintenance Res.	reserve transfer			\$6,591.67	\$6,591.67
<b>5240-0000 Janitorial</b>						
02856	1BUIM - Building Maintenance Services, I	Monthly Janitorial	1817	002989	\$739.13	\$739.13
<b>5320-0000 Landscape Contract</b>						
02847	1EATI - Earth Tech Industries, LLC	Landscaping	21111136	002990	1,861.50	
02862	1EATI - Earth Tech Industries, LLC	Monthly Maintenance	21111264	002997	\$1,861.50	\$3,723.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
02849	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	11092	002992	\$735.00	\$735.00
<b>5420-0000 Pest Control</b>						
02854	1WILL - Willards Pest Control	3/27 Pest Control	130554	002996	\$143.99	\$143.99
<b>5510-0000 Electricity</b>						
02855	1PSE - Puget Sound Energy	Electricity 3-7-4/6 (7 inv)	3/7-4/6 (7 inv)	002994	\$349.31	\$349.31
<b>5520-0000 Water</b>						
02861	1SAMM - Sammamish Plateau	Utilities 2/12-4/10 (8 inv)	2/12-4/10 (8 inv)	002999	\$2,238.06	\$2,238.06
<b>5530-0000 Sewer</b>						
02861	1SAMM - Sammamish Plateau	Utilities 2/12-4/10 (8 inv)	2/12-4/10 (8 inv)	002999	\$2,287.19	\$2,287.19
<b>5540-0000 Garbage</b>						
02853	1RECC - Recology Cleanscapes	Garbage	1525633	002995	\$1,642.28	\$1,642.28
<b>5550-0000 Irrigation Water</b>						
02861	1SAMM - Sammamish Plateau	Utilities 2/12-4/10 (8 inv)	2/12-4/10 (8 inv)	002999	\$51.78	\$51.78
<b>5560-0000 Metro Sewer</b>						
02861	1SAMM - Sammamish Plateau	Utilities 2/12-4/10 (8 inv)	2/12-4/10 (8 inv)	002999	\$3,973.24	\$3,973.24
<b>5710-0000 Office Expenses</b>						
02850	1KMM - Kappes Miller Management	Archive Box Storage	20151992	002993	139.56	
02851	1KMM - Kappes Miller Management	DLF	20151929	002993	51.69	
02852	1KMM - Kappes Miller Management	Comm Mailing - Annual Fire Alarm/Spring Test	20151909	002993	164.81	
02857	1KMM - Kappes Miller Management	Copies & Envelopes	20152165	002998	85.81	
02858	1KMM - Kappes Miller Management	Postage	20152246	002998	154.63	

<u>GL Account/ Voucher</u>	<u>Vendor</u>	<u>Description</u>	<u>Invoice No.</u>	<u>Check No.</u>	<u>Amount</u>	<u>Account Total</u>
02860 1KMM - Kappes Miller Management		3/15 Bank Analysis Charge	20152079	002998	\$42.11	\$638.61
<b>5711-0000 Management Fee</b>						
02845 1KMM - Kappes Miller Management		April 2015 Management Fee	20151836	002987	\$1,844.08	\$1,844.08
<b>5730-0000 Legal</b>						
02846 1ACS - Association Collection Services, L		Monthly Account Maint Fee	20150363	002988	\$41.00	\$41.00
<b>5740-0000 Insurance Premium</b>						
02848 1FARG - Famers Insurance Group		Insurance	P & C 601052256	002991	\$2,247.13	\$2,247.13
<b>5760-0000 Licenses &amp; Permits</b>						
02859 1KMM - Kappes Miller Management		Secretary of State Filing Fee	20152064	002998	\$10.00	\$10.00
					<b>Distribution Total</b>	<u><u>\$27,255.47</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
1310-0000	Maintenance Reserve	6,591.67	
5240-0000	Janitorial	739.13	
5320-0000	Landscape Contract	3,723.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	143.99	
5510-0000	Electricity	349.31	
5520-0000	Water	2,238.06	
5530-0000	Sewer	2,287.19	
5540-0000	Garbage	1,642.28	
5550-0000	Irrigation Water	51.78	
5560-0000	Metro Sewer	3,973.24	
5710-0000	Office Expenses	638.61	
5711-0000	Management Fee	1,844.08	
5730-0000	Legal	41.00	
5740-0000	Insurance Premium	2,247.13	
5760-0000	Licenses & Permits	10.00	
0110-0000	Checking		20,663.80
2405-0000	A/P Operations		6,591.67
		<u><u>27,255.47</u></u>	<u><u>27,255.47</u></u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 4/30/15**  
**AP Voucher Report**

<u>Vendor / Voucher</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Invoice Amount</u>	<u>Discount Date</u>	<u>Discount Amount</u>	<u>Check Number</u>	<u>Check Date</u>	<u>PO Number / Posted / On Hold</u>	<u>Paid To Date / Recurring/Freq/Stop</u>
<b>1DBKR: DayBreak Maintenance Res.</b>										
<b>02462</b>	11/1/2014		11/30/2014	6,630.40		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,630.40		
<b>02463</b>	12/1/2014		12/31/2014	6,630.40		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,630.40		
<b>02750</b>	2/1/2015		2/28/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,591.67		
<b>02751</b>	3/1/2015		3/31/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,591.67		
<b>02752</b>	4/1/2015		4/30/2015	6,591.67		0.00				0.00
				reserve transfer					No No	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,591.67		
	Vendor Open Amount			<u><u>33,035.81</u></u>						



**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 4/30/15**  
**AP Voucher Report**

<u>Vendor / Voucher</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Invoice Amount</u>	<u>Discount Date</u>	<u>Discount Amount</u>	<u>Check Number</u>	<u>Check Date</u>	<u>PO Number/ Posted / On Hold</u>	<u>Paid To Date/ Recurring/Freq/Stop</u>
<b><u>Company Recap</u></b>										
				Total Posted Invoices			26,444.14			
				Total Posted Payments			0.00			
				Total Posted Discounts Taken			0.00			
				Net Posted Payments			0.00			
				Open Posted AP			26,444.14			
				New Unposted Invoices			6,591.67			
				Total Unposted Payments			0.00			
				Total Unposted Discounts Taken			0.00			
				Net Unposted Payments			0.00			
				Open Unposted AP			6,591.67			
				Total Open AP			33,035.81			
				Total Invoice Amounts			33,035.81			
				Total Distributions			33,035.81			
				Difference			0.00			